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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-I)

REGISTERED PERSONS ELIGIBLE FOR COMPOSITION LEVY UNDER SECTION 10 OF THE ACT.

[G.O.Ms.No.250, Revenue (Commercial Taxes-I), 28th June, 2017.]

NOTIFICATION

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017)(herein after referred to as the said Act) Government, on the recommendations of the Goods and Services Tax Council, hereby prescribes that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the State tax payable by him, an amount calculated at the rate of,—

(i) one per cent. of the turnover in the State in case of a manufacturer,
(ii) two and a half per cent. of the turnover in the State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and
(iii) half per cent. of the turnover in State in case of other suppliers:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

Explanation. –

(1) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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